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DR. V. K. JOHN :—" Sir, the provision which is now sought to be placed on the Statute Book enables the Government to prescribe rules, and we do not know what rules they will frame for prescribing the returns. Formerly the Act provided for it. Now the Government want to take power to prescribe the rules, which they can change from time to time. My only suggestion to the Government is—and I am sure that all Ministers are interested in this—that such rules should not be made oppressive on the merchants."

* THE HON. SRI M. A. MANICKAVELU :—" The Hon. Deputy Leader of the Opposition is always obsessed with oppression. Here, it is not oppression. On the other hand, we are removing the causes of oppression, if any. Instead of compelling the companies and other dealers to furnish elaborate returns, we are now, by the rules, trying to have only monthly returns." 3.20 p.m.

MR. CHAIRMAN :—" The question is—

'That the Madras Sales of Motor Spirit Taxation (Amendment) Bill, 1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be taken into consideration.'"

The motion was carried and the Bill was taken into consideration.

Clauses 2 and 1 were put and carried.

The Preamble was put and carried.

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

'*That the Madras Sales of Motor Spirit Taxation (Amendment) Bill, 1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be passed.*'"

MR. CHAIRMAN :—" The question is—

'That the Madras Sales of Motor Spirit Taxation (Amendment) Bill, 1955 (L.A. Bill No. 22 of 1955), as passed by the Assembly, be passed.'"

The motion was carried and the Bill was passed.

(2) THE MADRAS LAND REVENUE (SURCHARGE) AMENDMENT BILL, 1955 (L.A. BILL NO. 24 OF 1955).

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

'*That the Madras Land Revenue (Surcharge) Amendment Bill*[a], *1955 (L.A. Bill No. 24 of 1955), as passed by the Assembly, be taken into consideration.*'

Sir, this is with reference to an Act passed already. It does not relate to a Bill which is going to come before the Legislature hereafter. Now, there has occurred an anomaly in that Act and it is

[a] Printed as Appendix III on page 451 infra.

now sought to remove that. In section (3) of the Act the manner in which the surcharge is to be levied is mentioned and an illustration is also given therein to make the meaning clear. But, we found that the illustration instead of making the meaning clear, makes it doubtful and not clear. So, I will mention the illustration, Sir.

"Suppose a person 'A' pays a land revenue of Rs. 300 on a single patta and again A and B on a joint patta pay another Rs. 300. Now, the illustration in that Act says that both are liable to pay surcharge as it goes above Rs. 500. That is not the idea, Sir. Because 'A' pays Rs. 300 on single patta, and in the joint patta, suppose he is liable to pay an assessment of Rs. 150 only, the total land revenue payable comes to only Rs. 450 and so, he will not be liable to pay. It is only to make that intention clear another illustration has now been substituted."

MR. CHAIRMAN :—" Motion moved—

'That the Madras Land Revenue (Surcharge) Amendment Bill, 1955 (L.A. Bill No. 24 of 1955), as passed by the Assembly, be taken into consideration.' "

DR. V. K. JOHN :—" May I congratulate the Government that on finding a mistake, they have come forward with a Bill to correct the mistake? This Act was passed in 1954 and at the time the Act was drafted, they were under the impression that it was very carefully examined and found correct and they had it passed through the Assembly and the Council. Later on, very soon, after they found a mistake, they have the courage to come forward to amend the mistake. I want to congratulate them and I hope that whenever such mistakes occur hereafter in the Bills which were passed, they will also come with amendments to correct those mistakes."

* THE HON. SRI M. A. MANICKAVELU :—" Yes, Sir. I thank the hon. Member for once congratulating the Government."

* SRI K. BALASUBRAMANYA AYYAR :—" There was a discussion last year on this. When the illustration was taken up, it was thought that it was a little misleading and Rajaji when he was the Chief Minister said that he will look into it."

* THE HON. SRI M. A. MANICKAVELU :—" Now, Sir, it has been looked into and the defect has been rectified. A very vigilant member, the Deputy Leader of the Opposition, was also there when the other Bill was passed. The very fact that he did not find out this mistake shows that that is beyond the scope of ordinary people. It escaped even his notice and so, he cannot level any charge against me."

MR. CHAIRMAN :—" The question is—

'That the Madras Land Revenue (Surcharge) Amendment Bill, 1955 (L.A. Bill No. 24 of 1955), as passed by the Assembly, be taken into consideration.' "

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The motion was carried and the Bill was taken into consideration.

Clauses 2 and 1 were put and carried.

The Preamble was put and carried.

* THE HON. SRI M. A. MANICKAVELU :—" I move—

' *That the Madras Land Revenue (Surcharge) Amendment Bill, 1955 (L.A. Bill No. 24 of 1955), as passed by the Assembly, be passed.*' "

MR CHAIRMAN :—" The question is—

' That the Madras Land Revenue (Surcharge) Amendment Bill, 1955 (L.A. Bill No. 24 of 1955), as passed by the Assembly, be passed '."

The motion was carried and the Bill was passed.

(3) THE PUDUKKOTTAI (SETTLEMENT OF INAMS) BILL, 1955 [a] (L.A. BILL NO. 25 OF 1955).

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

' *That the Pudukkottai (Settlement of Inams) Bill,*[a] *1955 (L.A. Bill No. 25 of 1955), as passed by the Assembly, be taken into consideration.*'

Hon. Members are aware that Pudukkottai was merged with the Madras State in the year 1949. Till then, the settlement of inams and the work of administering the inams have been carried on by the rules made by the State itself. Our Standing Orders of the Board of Revenue do not apply to them. Now, the State having been merged with our State, the law that will be applicable to them will be our laws and the rules and the Standing Orders that we make. There is at present no legal sanction for our administering these inams under our Act. But, luckily, Sir, so far the legal aspect of it has not been questioned. The Government feel that it lacks legal sanction and therefore they want to regularize it. So, this Bill has been brought in to make the rules prevalent here applicable to the State of Pudukkottai which has been merged with Madras, and give legal sanction to them."

MR. CHAIRMAN :—" Motion moved—

' That the Pudukkottai (Settlement of Inams) Bill, 1955 (L.A. Bill No. 25 of 1955), as passed by the Assembly, be taken into consideration.' "

* SRI K. BALASUBRAMANIA AYYAR :—" Regarding the principle of the Bill, I have no objection, Sir. It is quite all right. But, there are one or two matters which require a little attention. There are personal inams, religious and charitable inams and there are also the artisan inams. So far as the personal inams other than those mentioned for religious and charitable purposes go, they shall

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[a] Printed as Appendix IV on pages 452-453 infra.